

**LINEBARGER GOGGAN
BLAIR & SAMPSON, LLP**
Attorneys for City of Pharr
1949 South I.H. 35 (78741)
P.O. Box 17428
Austin, Texas 78760
(512) 634-3750 (Telephone)
(512) 443-5114 (Facsimile)
Diane W. Sanders, Esq.

Hearing Date: March 19, 2008
Hearing Time: 10:00 a.m.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE:	§	
	§	CASE NO. 05-44481(RDD)
DELPHI CORPORATION, <u>et al.</u>	§	
	§	
Debtors	§	CHAPTER 11
	§	

**CITY OF PHARR RESPONSE TO
DEBTOR'S TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION PURSUANT TO 11
U.S.C. 502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR
AMENDED CLAIMS, (B) UNTIMELY CLAIMS NOT REFLECTED ON DEBTORS'
BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND ((D) CLAIMS SUBJECT TO
MODIFICATION AND MODIFIED CLAIM ASSERTING RECLAMATION**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, City of Pharr, ("Taxing Authority") Respondent and tax claimant herein, and files this Response to the Debtor's twenty-sixth Omnibus Objection Pursuant to 11 U.S.C. 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and ((D) Claims Subject to Modification and Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection") and would show the Court as follows:

1. Respondent asserts that it is not necessary for it to file any responses to the Objection to Claim, as the filing of a claim is tantamount to the filing of a complaint in a civil action and the filing of an objection is tantamount to an answer. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). Respondent made a *prima facie* case when it filed its Proof of Claim, and the burden is now on the Debtor to rebut it. *In re WHET, Inc.*, 33 B.R. 424, 437 (D. Mass 1983).
2. Nevertheless, out of an abundance of caution Respondent hereby reasserts its secured claim against Debtor's estate as fully as if that Proof of Claim were repeated verbatim.

RESPONSE

3. Respondent asserts that Respondent's claim has not been paid and remains due for the 2005 tax year.
4. Respondent asserts that it did not receive adequate notice of the filing of this case from the Debtor and accordingly should not be held to the bar date imposed in this case.
5. Respondent asserts that if its claim is disallowed as a late filed claim, its liens will survive and Debtor is required to segregate all assets and/or proceeds from the sale of assets which secure payment of the taxes owed to Respondent.

WHEREFORE, PREMISES CONSIDERED, City of Pharr prays that upon hearing of the Debtor's Seventh Omnibus Objection to Claims, the Court admit its claim, deny the objection and award it such other and further relief as to which it may show itself justly entitled.

Dated: February 19, 2008.

Respectfully Submitted,

LINEBARGER GOGGAN BLAIR
& SAMPSON, LLP
1949 South I.H. 35 (78741)
P.O. Box 17428
Austin, Texas 78760
(512) 447-6675 (Telephone)
(512) 443-5114 (Facsimile)

By: /s/Diane W. Sanders
DIANE W. SANDERS
State Bar No. 24007283

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Response to Debtor's Twenty-sixth Omnibus Objection to Claims has been served on the parties listed below on this 19th day of February, 2008.

DEBTOR

Delphi Corporation
Attn: General Counsel
5725 Delphi Drive
Troy, MI 48098

ATTORNEYS FOR DEBTOR

Skadden, Arps, Slate, Meagher & Flom LLP
Attn: John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
333 West Wacker Drive, Suite 2100
Chicago, IL 60606

- and -

Kayalyn A. Marafioti
Thomas J. Matz
Four Times Square
New York, New York 10036

/s/ Diane W. Sanders

DIANE W. SANDERS